

REVIEWS

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Editorial.

FARM ACCOUNTS.

NUMBER II.

Having urged the importance of keeping farm accounts in the last *PloUGHman*, we have a few words of suggestion to offer as to the way to go.

We will suppose a case of mixed husbandry such as is common in New England. The farm is partly woodland, too rough to be valuable for any other purpose; partly arable, too wet for ploughing except in dry seasons; partly pasture fields fenced off by stone walls, five to ten acres each.

The stock consists of cattle, horses, sheep and pigs, with a few hens.

The first thing to be done will be to make a plan of the farm with the help of a surveyor. Each acre shall be allotted; if not, then each field should be carefully measured by tape line, and the contents estimated and recorded, so that there need be no guess work as to the amount of land given to any crop.

The next thing will be to take account of stock of everything on the place and to open an account separately with each field and with each branch of the business, which we wish to keep separate. Thus on the wood lot we find timber valued at \$600, as it is worth; the wood lot felled and sold for \$700, the stock account put in this manner. In the farm we find fodder, grain, manure, etc., to the value of \$1000. The barn should be charged with this and stock account credited. The stock account will also be charged with all crops put in for storage and credited with all sales, and whatever is fed out each month to the cattle and other stock. In order to estimate these amounts it will be profitable to purchase a pair of scales before the winter, and to weigh the hay and fodder and grain as it goes into the barn and is fed out, but if the business is not large enough to warrant this expense, then it must be estimated as nearly as may be; but a little trouble and expense will save the head farmer much trouble and time in the future. We will suppose the little trouble taken in measuring the feed in the hay mows and grain bins will enable us to estimate these figures with some accuracy. The manure taken from the barn should be credited to the barn account and charged to the account of whatever field it is spread upon. In closing the books after taking account of stock, the balance of loss or gain in the barn account will be carried to amount of Profit and Loss. In opening an account with the various fields each month should be opened with the value of the crop upon which it is made and stock account credited with the same.

The houses are to be considered a part of the labor account, and this account will be closed each month with what they are charged to consume and credited each day with whatever they charge. The labor account will also be charged, monthly with the wages of the men and their board, and credited each day of the day book with what is paid for food, which is of course charged at the same time whatever account they are employed upon. To each account will be charged with the balance on hand, and each day with the cash receipts and credited with payments each day. The laborer and cash account should be balanced monthly and the monthly aggregate or surplus or deficit in the lump which will avoid half a ledger account; in period accounts in the ledger however, should be posted in detail. A separate account should be kept with the cattle and horses and sheep, and with each field, that we may know their comparative profits. The labor account should never be balance at the end of the year, but whatever balance remains should be divided according to our best judgment among the various accounts in which it is chargeable, or carried to Profit and Loss.

The miscellaneous expenses of the farm are the monthly bills and repairs and boots, linings, insurance, tax on street on the value of the farm and stock should also be divided yearly among various accounts as we can best estimate them, and then by taking an account of stock every year we can estimate approximately whether we are losing or gaining, and know where the profit or loss is made.

The taking account of stock should be made with good judgment, and credit should be given to stock account for any permanent increase in value, such as new buildings, expensive tools, fences or drainages, or any repairs together with new furniture, and named, and a reasonable allowance for wear of tools, should; either be divided among the various accounts according to judgment, or carried to Profit and Loss. Credit should also be allowed for the improvement of the land by manuring and tillage. Thus to take a corn field as an example, we charge it with eight cords of manure, six cords of lime, and one cord of straw, interest, exp. seed, and labor, taxes, and whatever else, and credit it with cost of the produce. This would be the fair estimate of the value of the money so farmed; the estimate of the value of the produce, practice. We only wish to call attention to the fact that this should enter into our account of stock to give a fair representation of the condition of a business.

they bloom profusely in early Spring but the weather grows warmer the flowers grow smaller, and if we desire to save seed for planting it should be taken from the large early flowers. By marking the most desirable colors while in flower we can get seed that will be likely to produce similar colors, but in order to be sure of preserving the color it will be necessary to separate the plants by considerable interval to prevent the pollen from mixing. A watering of liquid manure at the time of flowering will increase the size of the flower.

MILLWOOD FARM.

A correspondent of the *Ploughman* visits this beautiful place a few days ago, and reports that a short description of it may be of some interest.

The farm is situated about two miles from Rameingham Village, Mass., and is owned by E. F. Bowditch, who has lived there and managed it in person for about twelve years. The business at the place is the breeding of thoroughbred Essex and downy shag sheep of Essex and Yorkshire wares, together with the manufacture of fancy butter for the best class trade of Boston.

The farm comprises two or three estates adjoining each other purchased at different times, and comprises all about 500 acres of land beautifully diversified and divided into grass fields, pasture and wood. Mr. Bowditch is a rather remarkable instance of gentleman who has undertaken farming for love of it and who has managed it with such energy and thrift as to make it a successful business.

The cattle were mostly in pasture, and a lamb up a steep hillside soon gave us a view of the farm and of a large part of Middlesex. In another hour we were in the stable, which well worth a visit; they are evidently kindly handled and would come up when called and throw themselves to be handled without the least fear, and it was pleasant to see the delight of our host in parting the hair of his animals. Each sheep has a name, and the color of their skin, which is believed to give promise of the bright yellow butter for which the Channel Island cattle are so celebrated. The Guernseys give the yellowest butter, but closely resemble the Jerseys.

Among the horses and colts, some of them very looking animals, and some of them very harders sent there by their owners to be trained. Mr. Bowditch having proved very successful in restoring to health and profitable work horses with diseased or shamed legs; he keeps a blacksmith and forge on the place, in order to be able to attend to shoeing properly, which is a very important point in management.

On the grassy hill a grist mill on the point, which furnishes power enough to grind all the grain needed on the place as well as all some for the neighbors. A pair of water marts at the mill throw a plentiful supply of water over a dam.

The stables are kept in the most comfortable condition, whitewashed and swept out and well littered. In the cow stable were found a Jersey cow that had given 3280 pounds of milk in twelve months. The milk of these cows will average one pound of butter to eighteen pounds of milk. We were also shown a Jersey heifer whose granddam gave one pound of butter from eleven pounds of milk three months after calving. This is an extraordinary record, and the farmer, who is a thoroughbred, a record being kept of each cow daily.

The milk is set for raising the cream in deep pails placed in a hard ice box, and allowed to stand twenty-four hours, churned in a butter churn, and the butter worked in a tray with a roller and paddle and not touched with the hands at all. Every thing about the dairy was scrupulously clean and the butter as yellow as gold. At dinner we had a chance to test its quality, and we concluded we do not readily give up the butter. It afforded it is willing to pay seventy-five cents a pound for it. Mr. Bowditch contracts for the whole product of his dairy at twenty-five pounds per pound by the year; the demand, however, is limited in quantity and the price for the surplus is not so good.

The demand for Jersey calves is not so good as it has been in years past, but they still sell at remunerative prices.

In the pigery we were shown some very nice sows and litters reported by the Massachusetts Society for Promoting Agriculture. They were selected by Mr. Bowditch last winter from some of the best prize stock in England, and are kept and bred for sale by him for the acrement of the breed, offering to the public at a reasonable price. They comprised a trio, each of large, middle and small Yorkshire and of Berkshire and Essex.

Mr. Bowditch has also fifteen Yorkshire and some other breeds of his own, from which the breeds for sale are remarkably fine animals. We were much amused with his account of the process of "training" which two of his showsties are undergoing. He drives them in the lanes with a stick, or along an avenue at noon daily to give them exercise, so that they will bear transportation to the shows without danger. They are so fat and lax that they squeal a good deal under the lash rather than walk, but they look tough and in good order.

Mr. Bowditch also shown a field of seventeen acres of corn manured with the Stockbridge Fertilizer for corn; it looked remarkably well. Mr. Bowditch is of opinion after several years trial that corn can be grown by the use of the Stockbridge Fertilizer. The corn harvest, fertilized artificially at a cost of forty cents per bushel, and thoughtful good economy to raise all he needs for feeding on the farm. The garden is only kept for the purpose of supplying the family by the use of vegetables and fruit. It is a pattern for neatness as well as for the beauty of the place. The farmer's dwelling; we were delighted with the appearance of a bed of strawberries from a perfect condition and field yielding such beautiful crops.

It is very interesting to visit such a place as this, and the farmer's life, and the life of his family followed can not be limited by many, from its nature requiring large capital and the farmer's life being limited to the wealthy, it is still interesting to see such beautiful animals kept in perfect condition and fields yielding such beautiful crops.

THE AVERAGE YIELD OF CORN IN ILLINOIS (twenty-seven bushels) as the cere, and the average product per acre varies greatly according to the soil and the season.

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"LITERATURE, USEFUL ARTS"
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 vines. The

R 1866.

the Massachusetts Ploughman,
SMITH KNOWS ABOUT
FARMING.

A friend of mine, whom I
saw as John Smith, wants
to have been doing a manu-
facturing business in a
neighboring city, and
business increases, and
the loss will be greater
having his business well
capital of \$10,000, and
farmer the last twenty-
there is a freedom, an
at the farmer's life, that

lover of the beauties of
into ecstasies over the
set sky; the glorious sun-
a reverence he cannot
him through many weary
of the prices paid for
famed artists, which are be-
poesses; they are poor
original, which are free

The Farmers' Fair in the
town-honest-faced farmer
with his happy family, his
lins, the yellow squashes,
and, traces of golden corn,
long by the table spread
for him and for his wife's sake,
the pictures, needlework
ts; and last, but not least
dinner of which he dreams
the music and speeches
who holy digest his time
he returns home and re-far-
mer.

Health and vigor, is what
nky; his wife is one of the
its dust settle on any-
thing he would be so much
entry, they would be less
whispering-cough, mumps,
ring, etc., for their good and
has much to hope, much
a new look about for a
of one hundred and fifty
with good buildings, near
churches, etc. He finds
tows for \$6,000; it is suita-
ble, tillage and pasture
and, at the end of the
what per cent his farm

up his mind how he will
have a good opinion of
of stock, goes to his cow-
house a pair and is satisfied,
his cow, his cows are
feasible story, his cows are
some one had them, that
the amount of milk they
simply be enormous. He
them for any money, but has
to keep them; and so he
heard that farmers are
he believed the story told,
gain for ten cows, the price
paid at the end of the year.
is a span of horses; luck
to buy a pair and is satisfied,
so his Spring's work suc-
ceed a yoke of oxen; will
the butcher in June.

that no farm is stocked un-
on it, his cooking
very nice looking ones
really satisfied about the
down in his boot heels) he
a friend in an adjoining
new breed of pigs; he buys
one or two come one gives
away; he offers a reward
information that will lead
after waiting several days
been found in the city of
his hired man to set on
he comes down, he starts
next morning for his pro-
prietary's lost time of himself
dollars reward, dinner for
cows, he returns the pig to
he begins to think that
trouble. We think that
first year he will be made
at the farmer's life is not
anticipated.

desire to keep hens, his wife
wants eggs to use, and then
she will be large enough to
the cows to pasture, ride
rate, &c.

chickens and a rooster, they set
through the season and
a chickens, twenty-nine of
it. He finally gets his farm
running order and begins to
travel. He has fifteen hun-
dred dollars left, which he de-
spends; he wants a horse;
he should get thrown off
balance and break his neck, he
pay the funeral expenses, to
lost his wife, until she
sustained.

to have three acres corn,
acres potatoes, one acre
are onions, one-half acre of
peas, peas, &c.; half
rider.

plough; to go
to hitch up, in the after-
noon extends his hind foot
just below the knee.
lies in one of the last arts;
men of to-day are found
all slide getting the brush
snow has extra help in the

smoothly through plant-
ings is up three inches high,
under the fence, and before
he has eaten off about an
in something that could
be plants it over; it will be

sowed the onions, which
his hired man boy has
back to this promising
work; the sun is hot, the
are thirty often; the hired
night asks the "Boss"
a jointed cast steel back
stores? As Mr. Smith is
with rhubarb in the mor-
quique. They now get the
market; this, his first sale
will be an important event
to allude to it in after
years, as this case may
gettings or falls in his farm
ceding the chores done,

